

BOARD OF SUPERVISORS
COUNTY OF YORK
YORKTOWN, VIRGINIA

Ordinance

At a regular meeting of the York County Board of Supervisors held in the Board Room, York Hall, Yorktown, Virginia, on the ____ day of ____, 2000:

Present

Vote

Walter C. Zaremba, Chairman
James S. Burgett, Vice Chairman
Sheila S. Noll
Donald E. Wiggins
Melanie L. Rapp

On motion of _____, which carried ____, the following ordinance was adopted:

AN ORDINANCE TO AMEND SECTION 21-7.3, ADMINISTRATIVE REFUNDS, YORK COUNTY CODE, TO PROVIDE THAT NO INTEREST SHALL BE PAID ON REFUNDS OF ERRONEOUSLY ASSESSED TAXES IF THE REFUND IS \$10.00 OR LESS, OR IF THE REFUND IS DUE TO PERSONAL PROPERTY TAX PRORATION

BE IT ORDAINED by the York County Board of Supervisors, this ____ day of _____, 2000, that section 21-7.3, Administrative refunds, York County Code, be and it is hereby amended to read and provide as follows:

Sec. 21-7.3. Administrative refunds.

Upon application by a taxpayer, if the commissioner of revenue is satisfied that he or she has erroneously assessed any tax, and the assessment has been paid, the treasurer may, pursuant to the provisions of section 58.1-3981, Code of Virginia, refund such portion of the tax, together with any interest and penalty thereon, erroneously assessed, up to \$2,500, with the consent of and upon the written certification of the commissioner of revenue and county attorney that such tax was erroneously assessed. Such refunds shall be subject to such limitations as may otherwise be established by law. Interest shall be paid on such refunds as required by section 58.1-3981, Code of Virginia except that no interest shall be paid on any refund if the amount of the refund is ten dollars (\$10.00) or less, or if the refund is the result of proration pursuant to section 21-7.4 of this chapter. No refund in excess of \$2,500 shall be issued without the approval of the Board of Supervisors. The treasurer shall deduct from any such refund any amount owed by the applicant to the County, and shall apply such amount to payment of the tax owed.

BE IT FURTHER ORDAINED that this ordinance shall take effect July 1, 2000.